



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0377-93515568

**17 Garfield County**

**0377 Jordan Elem**

**Due Date:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

## Certification

**Business Manager/Clerk:** Anna Guesanburu **Phone #:** (406) 557-2259

(Signature)

(Date)

**Chair, Board of Trustees:** Bryan Phipps

(Signature)

(Date)

**County Superintendant** Jessica McWilliams

(Signature)

(Date)

## Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

**Electronic filers are not required to send the cover page to OPI.**



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## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
512	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A031031	84.358A
520	Title I,Part A Improving Basic Programs	FEDERAL	1703773108	84.010A
529	Miscellaneous State Grant	STATE		State
556	IDEA Part B	FEDERAL	0996927705ALLO	84.027
563	State OTO Energy Cost Relief and Transportation	STATE	3630	State
565	Title I, Part A, AYP Award	FEDERAL		84.010
566	Capital Investment & Deferred Maintenance	STATE	state	

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## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	84,679.35	10,168.10		9,323.62
02	Taxes Receivable - Real and Personal (120-149)	8,775.75	1,151.70		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	93,455.10	11,319.80		9,323.62
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	8,775.75	1,151.70		
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	84,679.35	10,168.10		9,323.62
52	<b>TOTAL FUND BALANCE/EQUITY</b>	84,679.35	10,168.10		9,323.62
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	93,455.10	11,319.80		9,323.62

# Trustees' Financial Summary

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## Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(13)	(14)	(15)	(17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		4,649.37	11,542.24	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		4,649.37	11,542.24	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		4,649.37	11,542.24	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		4,649.37	11,542.24	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		4,649.37	11,542.24	

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## Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				3,500.00
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				3,500.00
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				3,500.00
52	<b>TOTAL FUND BALANCE/EQUITY</b>				3,500.00
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				3,500.00

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## Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

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## Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,584.81			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	3,584.81			
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	3,584.81			
52	<b>TOTAL FUND BALANCE/EQUITY</b>	3,584.81			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	3,584.81			

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## Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		32,829.94		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		32,829.94		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget		32,829.94		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>		32,829.94		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		32,829.94		



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## Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		357,174.01		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		357,174.01		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts		357,174.01		
52	<b>TOTAL FUND BALANCE/EQUITY</b>		357,174.01		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		357,174.01		



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## Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	255,296.86	264,014.21
1112	District Levy - Personal Property	7,906.36	7,724.67
1114	District Levy - Pers Prop/Mobile Homes	4,006.99	7,354.42
1190	Penalties and Interest on Taxes	320.76	820.46
1510	Interest Earnings	1,613.24	1,188.06
1900	Other Revenue from Local Sources	915.75	356.02
3110	Direct State Aid	297,983.52	304,206.97
3111	Quality Educator	37,386.18	37,231.48
3112	At Risk Student	2,527.13	2,699.76
3113	Indian Education For All	1,999.20	1,962.72
3115	State Spec Ed Allowable Cost Pymt to Districts	13,398.00	13,608.00
3116	Data For Achievement	1,470.00	1,880.00
3118	Natural Resource Development	2,123.48	3,415.21
3120	State Guaranteed Tax Base Aid	124,924.80	128,452.18
3444	State School Block Grant	59,043.31	59,043.31
3446	SB96 Block Grant Reimbursement	7,123.80	0.00
6100	Material Prior Period Revenue Adjustments	0.00	42.85
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>818,039.38</b>	<b>834,000.32</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	381,586.53	389,308.79
			3XX Purchased Professional and Technical Services	4,049.75	5,695.00
			4XX Purchased Property Services	288.05	0.00
			5XX Other Purchased Services	2,239.09	1,227.30
			6XX Supplies and Materials	20,029.04	34,993.14
		21XX	Support Services - Students		
			1XX Personal Services - Salaries	28,356.24	10,399.56
			5XX Other Purchased Services	632.19	0.00
			6XX Supplies and Materials	636.40	342.76
		221X	Improvement of Instruction Services		
			1XX Personal Services - Salaries	18,625.10	19,788.16
			6XX Supplies and Materials	2,922.06	2,348.68
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries	38,239.41	33,239.48
			2XX Personal Services - Employee Benefits	4,740.63	5,556.31

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			3XX Purchased Professional and Technical Services	8,637.30	11,237.08
			5XX Other Purchased Services	9,945.12	5,644.40
			6XX Supplies and Materials	437.07	557.92
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	23,135.99	19,099.92
			2XX Personal Services - Employee Benefits	757.00	0.00
			5XX Other Purchased Services	2,196.03	2,855.87
			6XX Supplies and Materials	1,484.40	2,720.71
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	11,395.16	11,985.39
			2XX Personal Services - Employee Benefits	1,598.50	1,500.00
			3XX Purchased Professional and Technical Services	190.00	910.00
			5XX Other Purchased Services	209.70	135.72
			6XX Supplies and Materials	520.65	689.25
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	25,640.60	27,177.26
			3XX Purchased Professional and Technical Services	337.71	270.35
			4XX Purchased Property Services	18,355.87	13,454.13
			5XX Other Purchased Services	0.00	557.38
			6XX Supplies and Materials	14,327.69	15,802.25
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	7,593.67	15,923.10
			3XX Purchased Professional and Technical Services	667.25	0.00
			6XX Supplies and Materials	1,635.16	2,088.26
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	12,913.78	17,476.88
	<b>316 Data For Achievement</b>				
		<b>1XXX Instruction</b>			
			3XX Purchased Professional and Technical Services	1,470.00	1,880.00
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	10,900.38	17,147.76
			2XX Personal Services - Employee Benefits	34.85	0.00
			3XX Purchased Professional and Technical Services	205.00	482.00
			5XX Other Purchased Services	550.31	96.60
			6XX Supplies and Materials	12,887.70	17,467.14
	<b>999 Undistributed</b>				
		<b>61XX Operating Transfers to Other Funds</b>			
			910 Operating Transfers to Other Funds	45,000.00	30,000.00
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	101,003.78	107,811.59





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<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>816,375.16</u>	<u>827,870.14</u>
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## Schedule Of Changes Worksheet

**Fund Code 01**

Beginning Fund Balance					86,809.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					834,000.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					827,870.14	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	8,260.76	(4b)	-8,260.76	
					-8,260.76	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					84,679.35	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	30,669.11	34,659.47
	1112 District Levy - Personal Property	985.76	1,003.53
	1114 District Levy - Pers Prop/Mobile Homes	515.64	927.85
	1190 Penalties and Interest on Taxes	42.24	103.55
	1510 Interest Earnings	203.80	192.93
	2220 County On-Schedule Trans Reimb	1,075.20	980.87
	3210 State On-Schedule Trans Reimb	1,075.20	980.88
	3444 State School Block Grant	4,803.75	4,803.75
	3446 SB96 Block Grant Reimbursement	1,013.52	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>40,384.22</b>	<b>43,652.83</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
		1XX Personal Services - Salaries		2,243.48	1,935.53
	25XX Support Services - Business				
		1XX Personal Services - Salaries		4,357.06	4,395.49
	27XX Student Transportation Services				
		5XX Other Purchased Services		37,150.40	36,961.75
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>43,750.94</b>	<b>43,292.77</b>

#### Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance	9,808.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	43,652.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	43,292.77	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	10,168.10	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 12 - School Food Services Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	30.45	80.63
	1611 National School Lunch Program	15,093.25	15,265.13
	1613 Special Milk Program	923.10	592.40
	1632 Daily Adult Sales	4,650.70	4,139.20
	1900 Other Revenue from Local Sources	0.00	3,507.00
	3220 State Food Services Match	197.33	205.76
	4550 Federal Child Nutrition	21,236.32	19,375.85
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>42,131.15</b>	<b>43,165.97</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	15,467.93	13,000.00
			2XX Personal Services - Employee Benefits	2,106.40	0.00
			3XX Purchased Professional and Technical Services	1,516.49	664.10
			4XX Purchased Property Services	0.00	1,820.00
			5XX Other Purchased Services	190.68	803.38
			6XX Supplies and Materials	23,602.16	17,880.32
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>42,883.66</b>	<b>34,167.80</b>

#### Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance	325.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	43,165.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	34,167.80	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	9,323.62	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	33.35	56.83
	2240 County Retirement Distribution	88,211.00	94,103.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>88,244.35</u>	<u>94,159.83</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	59,043.24	66,891.21	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	3,876.46	2,494.04	
		221X	Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	3,069.27	3,285.31	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	6,083.15	5,539.67	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	3,381.53	2,577.44	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	2,313.54	2,401.85	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	3,806.93	3,892.79	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	2,151.16	2,260.57	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	3,565.96	4,476.39	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				87,291.24	93,819.27	



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## Schedule Of Changes Worksheet

**Fund Code 14**

Beginning Fund Balance					4,308.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					94,159.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					93,819.27	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					4,649.37	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
512	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	11,640.00
520	Title I,Part A Improving Basic Programs	
	4200 Title I, Part A, Improving Basic Programs	42,991.00
556	IDEA Part B	
	5700 Resources Transferred from Other School Districts or Cooperatives	20,756.00
566	Capital Investment & Deferred Maintenance	
	6100 Material Prior Period Revenue Adjustments	855.19
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		76,242.19

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
512	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX Instruction			
			6XX Supplies and Materials		11,640.00
			512 Subtotal		11,640.00
520	Title I,Part A Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		1XXX Instruction			
			1XX Personal Services - Salaries		34,535.07
			2XX Personal Services - Employee Benefits		8,455.93
			520 Subtotal		42,991.00
556	IDEA Part B				
	456	IDEA, Part B, Children with Disabilities			
		1XXX Instruction			
			1XX Personal Services - Salaries		16,456.58
			2XX Personal Services - Employee Benefits		4,299.42
			556 Subtotal		20,756.00
563	State OTO Energy Cost Relief and Transportation				
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services		341.91
			563 Subtotal		341.91
566	Capital Investment & Deferred Maintenance				
	366	OTO Capital Invest & Deferred Maintenance			
		26XX Operation and Maintenance of Plant Services			
			7XX Property and Equipment Acquisition		14,546.96
			566 Subtotal		14,546.96



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<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	90,275.87
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## Schedule Of Changes Worksheet

**Fund Code 15**

Beginning Fund Balance	79,315.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	76,242.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	90,275.87	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      53,739.12      (4b)	-53,739.12	
	-53,739.12	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	11,542.24	(5)

## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
512 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	11,640.00	11,640.00	0.00
520 Title I, Part A Improving Basic Programs	42,991.00	42,991.00	0.00
556 IDEA Part B	20,756.00	20,756.00	0.00
563 State OTO Energy Cost Relief and Transportation	0.00	341.91	-341.91
566 Capital Investment & Deferred Maintenance	855.19	14,546.96	-13,691.77
<b>Total</b>	76,242.19	90,275.87	-14,033.68



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 21 - Compensated Absence Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 21	
PRC	Program	Function	Object		2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	0.00	700.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00	700.00

Schedule Of Changes Worksheet					Fund Code 21	
Beginning Fund Balance					4,200.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					700.00	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					3,500.00	(5)





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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 28 - Technology Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	30.31	30.92
	3281 State Technology Aid	694.92	685.27
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>725.23</u>	<u>716.19</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		3XX Purchased Professional and Technical Services		0.00	999.50
		6XX Supplies and Materials		332.70	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>332.70</u>	<u>999.50</u>

#### Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	3,868.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	716.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	999.50	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,584.81	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 61 - Building Reserve Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	253.62	277.72
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>253.62</u>	<u>277.72</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet Fund Code 61

Beginning Fund Balance					32,552.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					277.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					32,829.94	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 82 - Interlocal Agreement Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 82

PRC	Revenue	2015 Value	2016 Value
	1900 Other Revenue from Local Sources	3,969.13	12,910.60
	5300 Operating Transfers from Other Funds	45,000.00	30,000.00
	5700 Resources Transferred from Other School Districts or Cooperatives	35,000.00	30,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>83,969.13</b>	<b>72,910.60</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 82

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		2XX Personal Services - Employee Benefits		35,857.42	0.00
		3XX Purchased Professional and Technical Services		4,971.42	0.00
		6XX Supplies and Materials		0.00	28,121.98
		7XX Property and Equipment Acquisition		0.00	40,863.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>40,828.84</b>	<b>68,984.98</b>

#### Schedule Of Changes Worksheet

Fund Code 82

Beginning Fund Balance	353,248.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	72,910.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	68,984.98	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	357,174.01	(5)

# Trustees' Financial Summary

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## Detail Expenditure

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2015 Value</b>	<b>2016 Value</b>
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	2,000.00	0.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	16,456.58
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	365,053.99	418,086.42
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	4,681.49	12,216.03
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	132.45
XX	XXX 26XX 41X	Energy Utility Services	7,383.88	7,361.55
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	13,608.00
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	13,608.00

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,536.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	19,595.52
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	35,488.24
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### ***Note to District:***

*If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).*

### ***Remember:***

*The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.*

*Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.*

**Percentage of Special Ed Funding FY2018 Maximum Budget: 100%**

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	15,923.10	0.00	0.00	0.00	0.00
280	1XXX	2XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	2,088.26	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	17,476.88	0.00	0.00	0.00	0.00
<b>Totals</b>			35,488.24	0.00	0.00	0.00	0.00

35,488.24

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.  
ARM 10.16.3136

\*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0377-93515568

**17 Garfield County**

**0377 Jordan Elem**

## Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

<b>Governmental</b>	<b>Begining Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	34,999.00	0.00	0.00	0.00	34,999.00
Buildings	271,241.00	0.00	7,608.75	0.00	278,849.75
Machinery and Equipment	31,441.27	0.00	60,046.88	0.00	91,488.15
Totals at Historical Cost	337,681.27	0.00	67,655.63	0.00	405,336.90
Depreciation					
Building Accum	245,940.32	0.00	5,155.61	0.00	251,095.93
Machinery and Equipment Accum	22,784.52	0.00	8,281.70	0.00	31,066.22
Total Accumulated Depreciation	268,724.84	0.00	13,437.31	0.00	282,162.15
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	68,956.43	0.00	54,218.32	0.00	123,174.75

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

\*\*\* Has comments.

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0377-93515568

**17 Garfield County**

**0377 Jordan Elem**

## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
<b>Governmental Activities *</b>							
Compensated Absences	24,670.66	0.00	0.00	4,882.35	19,788.31	0.00	19,788.31
Other	25,300.00	1,440.00	10,950.00	0.00	15,790.00	0.00	15,790.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	49,970.66	1,440.00	10,950.00	4,882.35	35,578.31	0.00	35,578.31

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.





# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0377-93515568

**17 Garfield County**

**0377 Jordan Elem**

## Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<b>Governmental</b>				
Net Pension - PERS	102,197.14	7,771.05	0.00	109,968.19
Net Pension - TRS	602,220.80	55,744.90	0.00	657,965.70